

IN THE HIGH COURT OF KARNATAKA AT BANGALORE  
DATED THIS THE 5 TH DAY OF JUNE 1998

BEFORE

THE HON'BLE MR. JUSTICE V.K. SINGHAL

WRIT PETITION NO. 10004 to 11 OF 1994

BETWEEN:

M/s. N.G.E.F. Limited.

Byappanahalli,

Old Madras Road,

Bangalore- 560038.

Represented by its Executive  
Director (Finance) Sri.

B.R. Shanthakumar.

.. Petitioner.

(By Sri. S. Narayana. Adv., for petr.)

AND:

1. The Assistant Commissioner  
of Commercial Taxes,  
Enforcement,  
Cross Verification,  
South Zone,  
Bangalore-52.

2. State of Karnataka

by its Secretary,  
Finance Department,  
Vidhana Soudha,

Bangalore -560001.

.. Respondents.

(By Sri. S.Sujatha. HCGP for Respts.) ✓

( The Above petitioner and Res-pondents are  
common in respect of all the petitions.)

\* \* \*

Writ petition filed under Articles  
226 and 227 of the Constitution of India  
with an affidavit praying to, quash the  
notices dt. 26-2-94 issued by the R1 vide  
Annexures 'A' 'B' 'C' 'C' 'E' 'F' 'G' and  
'H'. & Etc.,

Writ petition coming on for Orders, ✓  
this day the Court made the following:-

O R D E R

Validity of Section 28 (6) of the K.S.T.  
Act. has already been upheld by this Court

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in the case of M/s PADMINI PRODUCTS  
Vs- THE ASSISTANT COMMISSIONER OF  
COMMERCIAL TAXES ( W.P.no.13439/93 and  
connected matters D.D. 18-3-1997).

The only prayer before me is to direct  
the respondent <sup>to</sup> ~~is~~ complete the assessment.  
This appears to be a reasonable request.  
The authority having the jurisdiction now  
in respect of the year in dispute is  
directed to complete the assessment. The  
power of provisional assessment though could  
have been exercised under section 28(6),  
since the year has come to an end it will be  
proper that only final assessment is  
completed. The respondent No.1 may send  
the record to the concerned assessing  
authority along with comment /Report and the  
evidence available with him for completing  
the assessment.

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Petitions stand disposed of with the  
above observations.

Sd/- JUDGE

RR

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r.by:

08/

c.by:

13/1/08



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ASST. REGISTRAR  
HIGH COURT OF KARNATAKA  
BANGALORE.

13/1/08